

FIRST REGULAR SESSION

[CORRECTED]

[TRULY AGREED TO AND FINALLY PASSED]

HOUSE COMMITTEE SUBSTITUTE FOR

SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 497

94TH GENERAL ASSEMBLY

2007

1920L.04T

AN ACT

To repeal sections 50.327, 52.290, 52.312, 52.315, 52.317, 58.500, 58.510, 94.660, 110.130, 110.140, 110.150, 141.150, 141.640, and 473.743, RSMo, and to enact in lieu thereof thirteen new sections relating to county officials, with penalty provisions.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 50.327, 52.290, 52.312, 52.315, 52.317, 58.500, 58.510, 94.660, 110.130, 110.140, 110.150, 141.150, 141.640, and 473.743, RSMo, are repealed and thirteen new sections enacted in lieu thereof, to be known as sections 50.327, 52.290, 52.312, 52.315, 52.317, 58.500, 94.660, 110.130, 110.140, 110.150, 141.150, 141.640, and 473.743, to read as follows:

50.327. Notwithstanding any other provisions of law to the contrary, the salary schedules contained in section 49.082, RSMo, sections 50.334 and 50.343, 51.281, RSMo, 51.282, RSMo, 52.269, RSMo, 53.082, RSMo, 53.083, RSMo, 54.261, RSMo, 54.320, RSMo, 55.091, RSMo, 56.265, RSMo, 57.317, RSMo, 58.095, RSMo, and 473.742, RSMo, shall be set as a base schedule for those county officials[, unless the current salary of such officials, as of August 28, 2005, is lower than the compensation provided under the salary schedules. Beginning August 28, 2005,]. **Except when it is necessary to increase newly elected or reelected county officials' salaries, in accordance with section 13, article VII, Constitution of Missouri, to comply with the requirements of this section,** the salary commission in all counties except charter counties in

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

12 this state shall be responsible for the computation of salaries of all county
13 officials; provided, however, that any percentage salary adjustments in a county
14 shall be equal for all such officials in that county.

52.290. 1. In all counties except counties [of the first classification]
2 having a charter form of government and any city not within a county, the
3 collector shall collect on behalf of the county a fee for the collection of delinquent
4 and back taxes of seven percent on all sums collected to be added to the face of
5 the tax bill and collected from the party paying the tax. Two-sevenths of the fees
6 collected pursuant to the provisions of this section shall be paid into the county
7 general fund, two-sevenths of the fees collected pursuant to the provisions of this
8 section shall be paid into the tax maintenance fund of the county as required by
9 section 52.312 and three-sevenths of the fees collected pursuant to the provisions
10 of this section shall be paid into the county employees' retirement fund created
11 by sections 50.1000 to 50.1200, RSMo.

12 2. In all counties [of the first classification] having a charter form of
13 government and any city not within a county, the collector shall collect on behalf
14 of the county and pay into the county general fund a fee for the collection of
15 delinquent and back taxes of two percent on all sums collected to be added to the
16 face of the tax bill and collected from the party paying the tax except that in a
17 county with a charter form of government and with more than two hundred fifty
18 thousand but less than [three] **seven** hundred [fifty] thousand inhabitants, the
19 collector shall collect on behalf of the county a fee for the collection of delinquent
20 and back taxes of three percent on all sums collected to be added to the face of
21 the tax bill and collected from the party paying the tax. [Two-thirds of the fees
22 collected pursuant to the provisions of this section shall be paid into the county
23 general fund and one-third of the fees collected pursuant to this section shall be
24 paid into the tax maintenance fund of the county as required by section 52.312,
25 RSMo.] **If a county is required by section 52.312 to establish a tax**
26 **maintenance fund, one-third of the fees collected under this subsection**
27 **shall be paid into that fund; otherwise, all fees collected under the**
28 **provisions of this subsection shall be paid into the county general fund.**

29 3. Such county collector may accept credit cards as proper form of
30 payment of outstanding delinquent and back taxes due. No county collector may
31 charge a surcharge for payment by credit card.

52.312. Notwithstanding any provisions of law to the contrary, in addition
2 to fees provided for in this chapter, or any other provisions of law in conflict with

3 the provisions of this section, all counties, including [a] any county with a
4 charter form of government and with more than two hundred fifty thousand but
5 less than [three] **seven** hundred [fifty] thousand inhabitants, other than counties
6 of the first classification having a charter form of government and any city not
7 within a county, subject to the provisions of this section, shall establish a fund
8 to be known as the "Tax Maintenance Fund" to be used solely as a depository for
9 funds received or collected for the purpose of funding additional costs and
10 expenses incurred in the office of collector.

52.315. 1. The two-sevenths collected to fund the tax maintenance fund
2 [pursuant to] **under subdivision (1) of section 52.290 and all moneys**
3 **collected to fund the tax maintenance fund under subdivision (2) of**
4 **section 52.290** shall be transmitted monthly for deposit into the tax
5 maintenance fund and used for additional administration and operation costs for
6 the office of collector. Any costs shall include, but shall not be limited to, those
7 costs that require any additional out-of-pocket expense by the office of collector
8 and it may include reimbursement to county general revenue for the salaries of
9 employees of the office of collector for hours worked and any other expenses
10 necessary to conduct and execute the duties and responsibilities of such office.

11 2. The tax maintenance fund may also be used by the collector for
12 training, purchasing new or upgrading information technology, equipment or
13 other essential administrative expenses necessary to carry out the duties and
14 responsibilities of the office of collector, including anything necessarily pertaining
15 thereto.

16 3. The collector has the sole responsibility for all expenditures made from
17 the tax maintenance fund and shall approve all expenditures from such fund. All
18 such expenditures from the tax maintenance fund shall not be used to substitute
19 for or subsidize any allocation of county general revenue for the operation of the
20 office of collector.

21 4. The tax maintenance fund may be audited by the appropriate auditing
22 agency. Any unexpended balance shall be left in the tax maintenance fund, to
23 accumulate from year to year with interest.

52.317. 1. Any county subject to the provisions of section 52.312 shall
2 provide moneys for budget purposes in an amount not less than the approved
3 budget in the previous year and shall include the same percentage adjustments
4 in compensation as provided for other county employees as effective January first
5 each year. Any moneys accumulated and remaining in the tax maintenance fund

6 as of December thirty-first each year in all counties of the first classification
7 [without a charter form of government] and any county with a charter form of
8 government and with more than two hundred fifty thousand but less than [three]
9 **seven** hundred [fifty] thousand inhabitants shall be limited to an amount equal
10 to one-half of the previous year's approved budget for the office of collector, and
11 any moneys accumulated and remaining in the tax maintenance fund as of
12 December thirty-first each year in all counties other than counties of the first
13 classification and any city not within a county, which collect more than four
14 million dollars of all current taxes charged to be collected, shall be limited to an
15 amount equal to the previous year's approved budget for the office of
16 collector. Any moneys remaining in the tax maintenance fund as of December
17 thirty-first each year that exceed the above-established limits shall be transferred
18 to county general revenue by the following January fifteenth of each year.

19 2. For one-time expenditures directly attributable to any department,
20 office, institution, commission, or county court, the county commission may
21 budget such expenses in a common fund or account so that any such expenditures
22 separately budgeted do not appear in any specific department, county office,
23 institution, commission, or court budget.

58.500. Upon delivery of any money to the [treasurer] **public**
2 **administrator**, he **or she** shall [place it to the credit of the city or county; if it
3 be other property he shall, within thirty days, sell it at public auction, upon ten
4 days' public notice, by publication in some newspaper printed in the city or
5 county, if there be any, and if there be none, then by posting not less than six
6 written or printed bills, giving notice of time and place of sale of such other
7 property; and shall, in like manner, place the proceeds to the credit of the city or
8 county] **follow the procedures as set out in section 473.743, RSMo.**

94.660. 1. The governing body of any city not within a county and any
2 county of the first classification having a charter form of government with a
3 population of over nine hundred thousand inhabitants may propose, by ordinance
4 or order, a transportation sales tax of up to one percent for submission to the
5 voters of that city or county at an authorized election date selected by the
6 governing body.

7 2. Any sales tax approved under this section shall be imposed on the
8 receipts from the sale at retail of all tangible personal property or taxable
9 services within the city or county adopting the tax, if such property and services
10 are subject to taxation by the state of Missouri under sections 144.010 to 144.525,

11 RSMo.

12 3. The ballot of submission shall contain, but need not be limited to, the
13 following language:

14 Shall the county/city of (county's or city's
15 name) impose a county/city-wide sales tax of percent for the purpose of
16 providing a source of funds for public transportation purposes?

17 YES NO

18 Except as provided in subsection 4 of this section, if a majority of the votes cast
19 in that county or city not within a county on the proposal by the qualified voters
20 voting thereon are in favor of the proposal, then the tax shall go into effect on the
21 first day of the next calendar quarter beginning after its adoption and notice to
22 the director of revenue, but no sooner than thirty days after such adoption and
23 notice. If a majority of the votes cast in that county or city not within a county
24 by the qualified voters voting are opposed to the proposal, then the additional
25 sales tax shall not be imposed in that county or city not within a county unless
26 and until the governing body of that county or city not within a county shall have
27 submitted another proposal to authorize the local option transportation sales tax
28 authorized in this section, and such proposal is approved by a majority of the
29 qualified voters voting on it. In no event shall a proposal pursuant to this section
30 be submitted to the voters sooner than twelve months from the date of the last
31 proposal.

32 4. No tax shall go into effect under this section in any city not within a
33 county or any county of the first classification having a charter form of
34 government with a population over nine hundred thousand inhabitants unless
35 and until both such city and such county approve the tax.

36 **5. The provisions of subsection 4 of this section requiring both**
37 **the city and county to approve a transportation sales tax before a**
38 **transportation sales tax may go into effect in either jurisdiction shall**
39 **not apply to any transportation sales tax submitted to and approved by**
40 **the voters in such city or such county on or after August 28, 2007.**

41 [5.] 6. All sales taxes collected by the director of revenue under this
42 section on behalf of any city or county, less one percent for cost of collection which
43 shall be deposited in the state's general revenue fund after payment of premiums
44 for surety bonds, shall be deposited with the state treasurer in a special trust
45 fund, which is hereby created, to be known as the "County Public Transit Sales
46 Tax Trust Fund". The sales taxes shall be collected as provided in section 32.087,

47 RSMo. The moneys in the trust fund shall not be deemed to be state funds and
48 shall not be commingled with any funds of the state. The director of revenue
49 shall keep accurate records of the amount of money in the trust fund which was
50 collected in each city or county approving a sales tax under this section, and the
51 records shall be open to inspection by officers of the city or county and the
52 public. Not later than the tenth day of each month the director of revenue shall
53 distribute all moneys deposited in the trust fund during the preceding month to
54 the city or county which levied the tax, and such funds shall be deposited with
55 the treasurer of each such city or county and all expenditures of funds arising
56 from the county public transit sales tax trust fund shall be by an appropriation
57 act to be enacted by the governing body of each such county or city not within a
58 county.

59 [6.] 7. The revenues derived from any transportation sales tax under this
60 section shall be used only for the planning, development, acquisition,
61 construction, maintenance and operation of public transit facilities and systems
62 other than highways.

63 [7.] 8. The director of revenue may authorize the state treasurer to make
64 refunds from the amount in the trust fund and credited to any city or county for
65 erroneous payments and overpayments made, and may redeem dishonored checks
66 and drafts deposited to the credit of such cities or counties. If any city or county
67 abolishes the tax, the city or county shall notify the director of revenue of the
68 action at least ninety days prior to the effective date of the repeal and the
69 director of revenue may order retention in the trust fund, for a period of one year,
70 of two percent of the amount collected after receipt of such notice to cover possible
71 refunds or overpayment of the tax and to redeem dishonored checks and drafts
72 deposited to the credit of such accounts. After one year has elapsed after the
73 effective date of abolition of the tax in such city or county, the director of revenue
74 shall authorize the state treasurer to remit the balance in the account to the city
75 or county and close the account of that city or county. The director of revenue
76 shall notify each city or county of each instance of any amount refunded or any
77 check redeemed from receipts due the city or county.

110.130. 1. Subject to the provisions of section 110.030 the county
2 commission of each county in this state[, at the April term, in April 1997] **on or**
3 **before the first Monday of July for the year in which a bid is requested**
4 and every fourth year thereafter, with an option to rebid in each odd-numbered
5 year, shall receive proposals from banking corporations or associations at the

6 county seat of the county which desire to be selected as the depositaries of the
7 funds of the county. [For the purpose of letting the funds the county commission
8 shall, by order of record, divide the funds into not less than two nor more than
9 twelve equal parts, except that in counties of the first classification not having
10 a charter form of government, funds shall be divided in not less than two nor
11 more than twenty equal parts, and the bids provided for in sections 110.140 and
12 110.150 may be for one or more of the parts.]

13 2. Notice that such bids will be received shall be published by the clerk
14 of the commission twenty days before the commencement of the term in some
15 newspaper published in the county, and if no newspaper is published therein,
16 then the notice shall be published at the door of the courthouse of the county. In
17 counties operating under the township organization law of this state, township
18 boards shall exercise the same powers and privileges with reference to township
19 funds as are conferred in sections 110.130 to 110.260 upon county commissions
20 with reference to county funds at the same time and manner, except that
21 township funds shall not be divided but let as an entirety; and except, also, that
22 in all cases of the letting of township funds, three notices, posted in three public
23 places by the township clerk, will be a sufficient notice of such letting.

110.140. 1. Any banking corporation or association in the county desiring
2 to bid shall deliver to the clerk of the commission, on or before the first [day of
3 the term] **Monday of July** at which the selection of depositaries is to be made,
4 a sealed proposal, stating the rate of interest that the banking corporation, or
5 association offers to pay on the funds of the county for the term of two or four
6 years next ensuing the date of the bid, or, if the selection is made for a less term
7 than two or four years, as provided in sections 110.180 and 110.190, then for the
8 time between the date of the bid and the next regular time for the selection of
9 depositaries as fixed by section 110.130[, and stating also the number of parts of
10 the funds for which the banking corporation or association desires to bid].

11 2. Each bid shall be accompanied by a certified check for not less than the
12 proportion of one and one-half percent of the county revenue of the preceding year
13 as the sum of the part or parts of funds bid for bears to the whole number of the
14 parts, as a guaranty of good faith on the part of the bidder, that if his **or her** bid
15 should be the highest he **or she** will provide the security required by section
16 110.010. Upon his **or her** failure to give the security required by law, the
17 amount of the certified check shall go to the county as liquidated damages, and
18 the commission may order the county clerk to readvertise for bids.

19 3. It shall be a misdemeanor, and punishable as such, for the clerk of the
20 commission, or any deputy of the clerk, to directly or indirectly disclose the
21 amount of any bid before the selection of depositaries.

110.150. 1. The county commission, at noon on **or before** the first [day
2 of the April term in 1997] **Monday of July for the year in which a bid is**
3 **requested** and every second or fourth year thereafter, shall publicly open the
4 bids, and cause each bid to be entered upon the records of the commission, and
5 shall select as the depositaries of all the public funds of every kind and
6 description going into the hands of the county treasurer, and also all the public
7 funds of every kind and description going into the hands of the ex officio collector
8 in counties under township organization, the deposit of which is not otherwise
9 provided for by law, the banking corporations or associations whose bids
10 respectively made for one or more of the parts of the funds shall in the aggregate
11 constitute the largest offer for the payment of interest per annum for the funds;
12 but the commission may reject any and all bids.

13 2. The interest upon each fund shall be computed upon the daily balances
14 with the depositary, and shall be payable to the county treasurer monthly, who
15 shall place the interest [on the school funds to the credit of those funds
16 respectively, the interest on all county hospital funds and hospital district funds
17 to the credit of those funds, the interest on county health center funds to the
18 credit of those funds, the interest on county library funds to the credit of those
19 funds and the interest on all other funds to the credit of the county general fund]
20 **to the credit of each individual fund held by the county treasurer;**
21 provided, that the interest on any funds collected by the collector of any county
22 of the first classification not having a charter form of government on behalf of any
23 political subdivision or special district shall be credited to such political
24 subdivision or special district.

25 3. The county clerk shall, in opening the bids, return the certified checks
26 deposited with him to the banks whose bids are rejected, and on approval of the
27 security of the successful bidders return the certified checks to the banks whose
28 bids are accepted.

141.150. Fees shall be allowed for services rendered under the provisions
2 of sections 141.010 to 141.160 as follows:

3 (1) To the collector [two percent on all sums collected; such percent] **the**
4 **fee authorized by section 52.290, RSMo,** to be taxed as costs and collected
5 from the party redeeming, or from the proceeds of sale, as herein provided;

6 (2) To the collector for making the back tax book, twenty-five cents per
7 tract, to be taxed as costs and collected from the party redeeming such tract;

8 (3) To the collector, attorney's fees in the sum of five percent of the
9 amount of taxes actually collected and paid into the treasury after judgment is
10 obtained or if such taxes are paid before judgment, but after suit is instituted,
11 two percent on all sums collected and paid into the treasury; and an additional
12 sum in the amount of two dollars for each suit instituted pursuant to the
13 provisions of sections 141.010 to 141.160, where publication is not necessary, and
14 in the amount of five dollars for each suit where publication is necessary, which
15 sums shall be taxed and collected as other costs;

16 (4) To the circuit clerk, associate circuit judge, sheriff and printer, such
17 fees as are allowed by law for like services in civil cases, which shall be taxed as
18 costs in the case; provided, that in no case shall the state or county be liable for
19 any such costs, nor shall the county commission or state auditor or commissioner
20 of administration allow any claim for any costs incurred by the provisions of this
21 law; provided further, that all fees collected shall be accounted for and all fees
22 collected, except those allowed the printer, shall be paid to the county treasurer
23 at such times and in the manner as otherwise provided by law.

141.640. Upon the filing of any delinquent tax bill or bills or any list
2 thereof with the collector, as provided in sections 141.210 to 141.810, there shall
3 be imposed and charged on each such tax bill [a collector's commission of two
4 percent of the principal amount of such delinquent tax bill] **the fee authorized**
5 **under section 52.290, RSMo**, as an additional penalty and part of the lien
6 thereof to be paid to the collector on all such tax bills collected by him, which
7 [two percent penalty] **fee** shall be collected from the party redeeming the parcel
8 of real estate upon which the tax bill is a lien, and shall be accounted for by the
9 collector as other similar penalties are collected by him on delinquent land taxes
10 upon which suit has not been filed, or, if filed, was not filed under the provisions
11 of sections 141.210 to 141.810.

473.743. It shall be the duty of the public administrator to take into his
2 **or her** charge and custody the estates of all deceased persons, and the person
3 and estates of all minors, and the estates or person and estate of all incapacitated
4 persons in his **or her** county, in the following cases:

5 (1) When a stranger dies intestate in the county without relations, or dies
6 leaving a will, and the personal representative named is absent, or fails to
7 qualify;

- 8 (2) When persons die intestate without any known heirs;
- 9 (3) When persons unknown die or are found dead in the county;
- 10 (4) When money, property, papers or other estate are left in a situation
11 exposed to loss or damage, and no other person administers on the same;
- 12 (5) When any estate of any person who dies intestate therein, or
13 elsewhere, is left in the county liable to be injured, wasted or lost, when the
14 intestate does not leave a known husband, widow or heirs in this state;
- 15 (6) The persons of all minors under the age of fourteen years, whose
16 parents are dead, and who have no legal guardian or conservator;
- 17 (7) The estates of all minors whose parents are dead, or, if living, refuse
18 or neglect to qualify as conservator, or, having qualified have been removed, or
19 are, from any cause, incompetent to act as such conservator, and who have no one
20 authorized by law to take care of and manage their estate;
- 21 (8) The estates or person and estate of all disabled or incapacitated
22 persons in his **or her** county who have no legal guardian or conservator, and no
23 one competent to take charge of such estate, or to act as such guardian or
24 conservator, can be found, or is known to the court having jurisdiction, who will
25 qualify;
- 26 (9) Where from any other good cause, the court shall order him to take
27 possession of any estate to prevent its being injured, wasted, purloined or lost;
- 28 **(10) When monies are delivered to the public administrator from**
29 **the county coroner.**

[58.510. If the money in the treasury be demanded within
five years by the legal representatives of deceased, the treasurer
shall pay it to them, after deducting all fees and expenses.]

Copy ✓